

**Listing of the Claims**

**Claim 1-7 (Canceled)**

**Claim 8 (Currently Amended):** A manufacturing method for a magnetic thin film, comprising:

    a process for dispersing magnetic fine particles surrounded by a non-metal film in a medium;

    a process for coating said medium on top of an insulating film;

    a process for heat treating and solidifying said medium.

**Claim 9 (Original):** A manufacturing method for a magnetic thin film as described in Claim 8, wherein:

    said medium is a non-photosensitive resin solution or a photosensitive resin solution.

**Claim 10 (Currently Amended):** A manufacturing method for a magnetic thin film, comprising:

    a process for dispersing magnetic fine particles surrounded by a non-metal film in a medium;

    a process for coating said medium on top of an insulating film;

    a process for heat treating, evaporating, and removing said medium.

**Claim 11 (Original)** A manufacturing method for a magnetic thin film as described in Claim 10, wherein:

    said medium is toluene.

**Claim 12-14 (Canceled)**

Claim 15 (Currently Amended) A manufacturing method for a magnetic component, comprising:

a first magnetic thin film and a second magnetic thin film being magnetic thin films ~~described in~~ in Claim 1 comprising a resin having magnetic fine particles dispersed therein;

a process for forming said first magnetic thin film on top of a semiconductor substrate via an insulating film;

a process for forming a thin film conductor in a spiral shape on top of said first magnetic thin film;

a process for filling a second resin in spaces in said spiral thin film conductor; a process for forming said second magnetic thin film on top of said thin film conductor and said second resin.

Claim 16 (Currently Amended) A manufacturing method for a magnetic component as described in Claim 15, wherein:

said second resin is a magnetic thin film ~~described in~~ in Claim 1 comprising a resin having magnetic fine particles dispersed therein.

Claim 17 (Currently Amended) A manufacturing method for a magnetic component as described in Claim 15, further comprising:

a third magnetic thin film and a fourth magnetic thin film being magnetic thin films ~~described in~~ in Claim 6 constructed from magnetic fine particles, and said fine particles are aggregated so that said fine particles are in contact with each other.;

a process for forming said third magnetic thin film on top of a semiconductor substrate via an insulating film;

a process for forming a spiral-shaped thin film conductor on top of said third magnetic thin film;

a process for forming said third magnetic thin film in spaces in said spiral-shaped thin film conductor;

a process for forming said fourth magnetic thin film on top of said thin film conductor and said third thin film.

Claims 18-31 (Canceled)